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IN THE

Supreme Court of the United States

OCTOBER TERM, A.D. 1962

No. 499

GEORGE E. BALDWIN,
Petitioner,

vs.

UNITED STATES OF AMERICA,
Respondent.

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT

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PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT

To the Honorable, The Chief Justice and Associate Justices of the Supreme Court of the United States:

The petitioner, George E. Baldwin, defendant-appellant in the Court below, petitions this Court to issue its writ of certiorari to review the decision and judgment of the United States Court of Appeals for the Seventh Circuit in the above case.

JUDGMENT AND OPINION OF THE COURT BELOW

The decision of the United States Circuit Court of Appeals for the Seventh Circuit in the case of *United States of America, Plaintiff-Appellee* v. *George E. Baldwin Defendant-Appellant* No. 13354, was filed on July 16, 1962. Rehearing was denied on September 12, 1962, which affirmed the judgment and orders of the United States District Court for the Southern District of Illinois, Southern Division, entered April 6, 1961 on Counts 1 and 2 of the indictment finding said George E. Baldwin guilty and sentencing him to three years imprisonment on Count 1 and placing him on probation for five (5) years on Count 2 and ordering him to pay a $5000.00 fine and Court costs in the amount of $732.47. See copy of the said opinion of the United States Circuit Court of Appeals hereto attached as Appendix A. Said opinion has not as yet been reported in the Federal Reporter.

JURISDICTION

This petition is filed within thirty days of the denial of the petition for rehearing in the United States Court of Appeals for the Seventh Circuit on September 12, 1962. (Appendix B) The jurisdiction of this Court is invoked under 28 U.S.C., Section 1254(1), 62 Stat. 928.

QUESTIONS PRESENTED

1. The decision of the United States Circuit Court of Appeals in this case is contrary to its former decisions on the questions involved here.

2. George E. Baldwin, Defendant-Appellant, received no income for either the year 1953 or the year 1954 beyond that reported by him for those years.

3. Said George E. Baldwin employed Roger V. Pierson as his attorney to represent him in the preparation of his 1953 and 1954 Income Tax Reports.

4. Said George E. Baldwin fully disclosed to his said attorney, Roger V. Pierson, all of the facts with reference to his income for the years 1953 and 1954.

5. Said George E. Baldwin relied upon and acted upon the advice of his said attorney, Roger V. Pierson.

6. The Government failed to prove beyond a reasonable doubt by clear and convincing evidence that George E. Baldwin received income for either 1953 or 1954 which he deliberately and wilfully and with specific intent failed to include in his returns for either of said years.

7. The Government failed to prove said wilfullness and specific intent on the part of George E. Baldwin *by independent and additional evidence beyond the mere alleged understatement of his income.*

8. The Government had no right to prove income to George E. Baldwin by introducing evidence of subscriptions received by him from various persons to the partnerships known as Arizona Material Service Company and Marion Development Company, in which partnerships said George E. Baldwin was a partner.